

1.1 ..... moves to amend H.F. No. 253 as follows:

1.2 Page 1, line 9, before "All" insert "(a)"

1.3 Page 2, line 6, before "The" insert "(b)"

1.4 Page 2, after line 13, insert:

1.5 "(c) Notwithstanding paragraph (a), a county may provide for an audit to be  
 1.6 performed by a certified public accountant firm meeting the requirements of section  
 1.7 326A.05. A county must notify the state auditor before January 1 of a year in which the  
 1.8 county intends to have an audit performed by a certified public accounting firm. A county  
 1.9 currently using a certified public accounting firm must notify the state auditor before  
 1.10 January 1 of a year in which the county intends for the state auditor to audit the county.  
 1.11 The audit performed under this paragraph must meet the standards and be in the form  
 1.12 required by the state auditor. The state auditor may require additional information from  
 1.13 the certified public accountant firm as the state auditor deems in the public interest, but the  
 1.14 state auditor must accept the audit unless the state auditor determines that it does not meet  
 1.15 recognized industry auditing standards or is not in the form required by the state auditor."

1.16 Amend the title accordingly